

AN ACT

ENTITLED, An Act to require that notice of certain tax equalization decisions be published.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-11-26.1 be amended to read as follows:

10-11-26.1. The county board of equalization shall give written notice of its decision to be postmarked on or before the Friday following its adjournment to each person owning property on which action was taken and to the clerk of the affected local board of equalization. In addition, the county shall publish the minutes in a legal newspaper of the county in the same manner as other proceedings of the board of county commissioners are published as provided in § 10-11-40.

Section 2. That § 10-11-44 be amended to read as follows:

10-11-44. Any person, firm, limited liability company, corporation, taxing district, governmental subdivision, or agency interested as described in § 10-11-42 may appeal from a decision of the county board of equalization to the circuit court in and for such county. Such appeal shall be filed within thirty days of the published notice required by § 10-11-26.1 or the written notice that has been served of the decision by the county board of equalization, whichever occurred last. The appeal shall be filed in the same manner and upon the same conditions and terms as other appeals may be taken from decisions of a board of county commissioners.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1240

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1240

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State